

FORM F-66(IA-2) (5-7-2012)					
<div>STATE OF IOWA</div> <div>2012 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2012</div> <div>CITY OF _____, IOWA</div> <div>DUE: December 1, 2012</div>					
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>David A. Vaudt, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004</div>		<div>NOTE – The information supplied in this report will be shared by the Iowa State Auditor’s Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property					
Less: Uncollected property taxes-levy year					
Net current property taxes					
Delinquent property taxes					
TIF revenues					
Other city taxes					
Licenses and permits					
Use of money and property					
Intergovernmental					
Charges for fees and service					
Special assessments					
Miscellaneous					
Other financing sources					
Total revenues and other sources					
Expenditures and other Financing Uses					
Public safety					
Public works					
Health and social services					
Culture and recreation					
Community and economic development					
General government					
Debt service					
Capital projects					
Total governmental activities expenditures					
Business type activities					
Total ALL expenditures					
Other financing uses, including transfers out					
Total ALL expenditures/And other financing uses					
Excess revenues and other sources over (Under) Expenditures/And other financing uses					
Beginning fund balance July 1, 2011					
Ending fund balance June 30, 2012					
Note – These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2012		Amount – Omit cents	Indebtedness at June 30, 2012		Amount – Omit cents
General obligation debt		\$	Other long-term debt		\$
Revenue debt		\$	Short-term debt		\$
TIF Revenue debt		\$	General obligation debt limit		\$
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted		Mark (X) one <input type="checkbox"/> Published <input type="checkbox"/> Posted
Printed name of city clerk			Telephone →	Area code	Number Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012				CITY OF					<input type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A — TAXES											1
2	Taxes levied on property											2
3	Less: Uncollected property taxes — Levy year											3
4	Net current property taxes									T01		4
5	Delinquent property taxes									T01		5
6	Total property tax											6
7	TIF revenues									T01		7
8	Other city taxes									T15		8
9	Utility tax replacement excise taxes									T15		9
10	Utility franchise tax (Chapter 364.2, Code of Iowa)									T15		10
11	Parimutuel wager tax									C30		11
12	Gaming wager tax									C30		12
13	Mobile home tax									T19		13
14	Hotel/motel tax									T19		14
15	Other local option taxes									T09		15
16	Total other city taxes											15
16	Section B — LICENSES AND PERMITS									T29		16
17	Section C — USE OF MONEY AND PROPERTY											17
18	Interest									U20		18
19	Rents and royalties									U40		19
20	Other miscellaneous use of money and property									U20		20
21												21
22	TOTAL USE OF MONEY AND PROPERTY											22
23												23
24	Section D — INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants									B89		27
28	Community development block grants									B50		28
29	Housing and urban development									B50		29
30	Public assistance grants									B79		30
31	Payment in lieu of taxes									B30		31
32												32
33	Total Federal grants and reimbursements											33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I		REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012 — <i>Continued</i>					CITY OF			<input type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D — INTERGOVERNMENTAL — <i>Continued</i>											41
42												42
43	State shared revenues											43
44	Road use taxes									C46		44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants									C89		49
50	Iowa Department of Transportation									C89		50
51	Iowa Department of Natural Resources									C89		51
52	Iowa Department of Economic Development									C89		52
53	CEBA grants									C89		53
54										C89		54
55												55
56												56
57												57
58												58
59												59
60	Total state											60
61												61
62	Local grants and reimbursements											62
63	County contributions											63
64	Library service									D89		64
65	Township contributions									D89		65
66	Fire/EMT service									D89		66
67										D89		67
68												68
69												69
70	Total local grants and reimbursements											70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)											71
72	Section E — CHARGES FOR FEES AND SERVICE											72
73	Water									A91		73
74	Sewer									A80		74
75	Electric									A92		75
76	Gas									A93		76
77	Parking									A60		77
78	Airport									A01		78
79	Landfill/garbage									A81		79
80	Hospital									A36		80

Continued on next page

Part I		REVENUES AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012 — <i>Continued</i>				CITY OF			<input type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E — CHARGES FOR FEES AND SERVICE — <i>Continued</i>											81
82	Transit									A94		82
83	Cable TV									T15		83
84	Internet									A03		84
85	Telephone									A03		85
86	Housing authority									A50		86
87	Storm water									A80		87
88	Other:											88
89	Nursing home									A89		89
90	Police service fees									A89		90
91	Prisoner care									A89		91
92	Fire service charges									A89		92
93	Ambulance charges									A89		93
94	Sidewalk street repair charges									A44		94
95	Housing and urban renewal charges									A50		95
96	River port and terminal fees									A87		96
97	Public scales									A89		97
98	Cemetery charges									A03		98
99	Library charges									A89		99
100	Park, recreation, and cultural charges									A61		100
101	Animal control charges									A89		101
102	Other charges — <i>Specify</i>											102
103												103
104	TOTAL CHARGES FOR SERVICE											104
105												105
106	Section F — SPECIAL ASSESSMENTS									U01		106
107	Section G — MISCELLANEOUS											107
108	Contributions									U99		108
109	Deposits and sales/fuel tax refunds									U99		109
110	Sale of property and merchandise									U11		110
111	Fines									U30		111
112	Internal service charges									NR		112
113	Other miscellaneous — <i>Specify</i>											113
114												114
115												115
116												116
117												117
118												118
119												119
120	TOTAL MISCELLANEOUS											120

Continued on next page

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2012 — <i>Continued</i>				CITY OF			<input type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15, 16, 22, 71, 104, 106, and 120)											121
122												122
123	Section H — OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales									NR		124
125	Proceeds of long-term debt									NR		125
126	Proceeds of anticipatory warrants or other short-term debt									A89		126
127	Regular transfers in and interfund loans											127
128	Internal TIF loans and transfers in											128
129												129
130												130
131	TOTAL OTHER FINANCING SOURCES											131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)											132
133												133
134	Beginning balance July 1, 2011											134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)											136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Continued on next page

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012				CITY OF				<input type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention — Current operation									E62		2	
3	Purchase of land and equipment									G62		3	
4	Construction									F62		4	
5	Jail — Current operation									E04		5	
6	Purchase of land and equipment									G04		6	
7	Construction									F04		7	
8	Emergency management — Current operation									E89		8	
9	Purchase of land and equipment									G89		9	
10	Flood control — Current operation									E59		10	
11	Purchase of land and equipment									G59		11	
12	Construction									F59		12	
13	Fire department — Current operation									E24		13	
14	Purchase of land and equipment									G24		14	
15	Construction									F24		15	
16	Ambulance — Current operation									E32		16	
17	Purchase of land and equipment									G32		17	
18	Building inspections — Current operation									E66		18	
19	Purchase of land and equipment									G66		19	
20	Construction									F66		20	
21	Miscellaneous protective services — Current operation									E66		21	
22	Purchase of land and equipment									G66		22	
23	Construction									F66		23	
24	Animal control — Current operation									E32		24	
25	Purchase of land and equipment									G32		25	
26	Construction									F32		26	
27	Other public safety — Current operation									E89		27	
28	Purchase of land and equipment									G89		28	
29												29	
30												30	
31												31	
32												32	
33												33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40	TOTAL PUBLIC SAFETY											40	

Continue on next page

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012 — <i>Continued</i>				CITY OF				<input type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental <i>(Sum of cols. (a) through (f))</i>	Proprietary	Code	GRAND TOTAL <i>(Sum of cols. (g) and (h))</i>	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
41	Section B — PUBLIC WORKS											41	
42	Roads, bridges, sidewalks — Current operation									E44		42	
43	Purchase of land and equipment									G44		43	
44	Construction									F44		44	
45	Parking meter and off street — Current operation									E60		45	
46	Purchase of land and equipment									G60		46	
47	Construction									F60		47	
48	Street lighting — Current operation									E44		48	
49	Traffic control and safety — Current operation									E44		49	
50	Purchase of land and equipment									G44		50	
51	Construction									F44		51	
52	Snow removal — Current operation									E44		52	
53	Purchase of land and equipment									G44		53	
54	Highway engineering — Current operation									E44		54	
55	Purchase of land and equipment									G44		55	
56	Construction									F44		56	
57	Street cleaning — Current operation									E81		57	
58	Purchase of land and equipment									G81		58	
59	Airport (if not an enterprise) — Current operation									EØ1		59	
60	Purchase of land and equipment									GØ1		60	
61	Construction									FØ1		61	
62	Garbage (if not an enterprise) — Current operation									E81		62	
63	Purchase of land and equipment									G81		63	
64	Construction									F81		64	
65	Other public works — Current operation									E89		65	
66	Purchase of land and equipment									G89		66	
67	Construction									F89		67	
68												68	
69												69	
70												70	
71												71	
72												72	
73												73	
74												74	
75												75	
76												76	
77												77	
78												78	
79												79	
80	TOTAL PUBLIC WORKS											80	

Continue on next page

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012 — <i>Continued</i>							CITY OF				<input type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
81	Section C — HEALTH AND SOCIAL SERVICES											81		
82	Welfare assistance — Current operation									E79		82		
83	Purchase of land and equipment									G79		83		
84	City hospital — Current operation									E36		84		
85	Purchase of land and equipment									G36		85		
86	Construction									F36		86		
87	Payments to private hospitals — Current operation									E36		87		
88	Health regulation and inspections — Current operation									E32		88		
89	Purchase of land and equipment									G32		89		
90	Construction									F32		90		
91	Water, air, mosquito control — Current operation									E32		91		
92	Purchase of land and equipment									G32		92		
93	Construction									F32		93		
94	Community mental health — Current operation									E32		94		
95	Purchase of land and equipment									G32		95		
96	Construction									F32		96		
97	Other health and social services — Current operation									E79		97		
98	Purchase of land and equipment									G79		98		
99	Construction									F79		99		
100												100		
101												101		
102												102		
103	TOTAL HEALTH AND SOCIAL SERVICES											103		
104												104		
105												105		
106												106		
107												107		
108												108		
109												109		
110												110		
111												111		
112												112		
113												113		
114												114		
115												115		
116												116		
117												117		
118												118		
119												119		
120												120		

Continued on next page

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012 — <i>Continued</i>				CITY OF			<input type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental <i>(Sum of cols. (a) through (f))</i>	Proprietary	Code	GRAND TOTAL <i>(Sum of cols. (g) and (h))</i>	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation									E52		122
123	Purchase of land and equipment									G52		123
124	Construction									F52		124
125	Museum, band, theater — Current operation									E61		125
126	Purchase of land and equipment									G61		126
127	Parks — Current operation									E61		127
128	Purchase of land and equipment									G61		128
129	Construction									F61		129
130	Recreation — Current operation									E61		130
131	Purchase of land and equipment									G61		131
132	Construction									F61		132
133	Cemetery — Current operation									E03		133
134	Purchase of land and equipment									G03		134
135	Community center, zoo, marina, and auditorium									E61		135
136	Other culture and recreation									E61		136
137	Purchase of land and equipment									G61		137
138	Construction									F61		138
139	TOTAL CULTURE AND RECREATION											139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation									E89		141
142	Purchase of land and equipment									G89		142
143	Economic development — Current operation									E89		143
144	Purchase of land and equipment									G89		144
145	Housing and urban renewal — Current operation									E50		145
146	Purchase of land and equipment									G50		146
147	Construction									F50		147
148	Planning and zoning — Current operation									E29		148
149	Purchase of land and equipment									G29		149
150	Other community and economic development — Current operation									E89		150
151	Purchase of land and equipment									G89		151
152	Construction									F89		152
153	TIF Rebates									E89		153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT											154
155												155
156												156
157												157
158												158

Continue on next page

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012 — <i>Continued</i>							<input type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental <i>(Sum of cols. (a) through (f))</i>	Proprietary	Code	GRAND TOTAL <i>(Sum of cols. (g) and (h))</i>	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation									E29		160
161	Purchase of land and equipment									G29		161
162	Clerk, Treasurer and financial administration — Current operation									E23		162
163	Purchase of land and equipment									G23		163
164	Elections — Current operation									E89		164
165	Purchase of land and equipment									G89		165
166	Legal services and city attorney — Current operation									E25		166
167	Purchase of land and equipment									G25		167
168	City hall and general buildings — Current operation									E31		168
169	Purchase of land and equipment									G31		169
170	Construction									F31		170
171	Tort liability — Current operation									E89		171
172	Other general government — Current operation									E89		172
173	Purchase of land and equipment									G89		173
174												174
175												175
176	TOTAL GENERAL GOVERNMENT											176
177	Section G — DEBT SERVICE											177
178												178
179												179
180												180
181												181
182	TOTAL DEBT SERVICE											182
183	Section H — CAPITAL PROJECTS — <i>Specify</i>											183
184	Governmental capital projects											184
185												185
186	TIF capital projects											186
187												187
188												188
189												189
190												190
191												191
192												192
193	TOTAL CAPITAL PROJECTS											193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES											194
195	TOTAL <i>(Sum of lines 40, 80, 103, 139, 154, 176, 182 and 193)</i>											195
196												196

Continue on next page

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012 — <i>Continued</i>				CITY OF			<input type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental <i>(Sum of cols. (a) through (f))</i>	Proprietary	Code	GRAND TOTAL <i>(Sum of cols. (g) and (h))</i>	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91		198
199	Purchase of land and equipment									G91		199
200	Construction									F91		200
201	Sewer and sewage disposal — Current operation									E80		201
202	Purchase of land and equipment									G80		202
203	Construction									F80		203
204	Electric — Current operation									E92		204
205	Purchase of land and equipment									G92		205
206	Construction									F92		206
207	Gas — Current operation									E93		207
208	Purchase of land and equipment									G93		208
209	Construction									F93		209
210	Parking — Current operation									E60		210
211	Purchase of land and equipment									G60		211
212	Construction									F60		212
213	Airport — Current operation									EØ1		213
214	Purchase of land and equipment									GØ1		214
215	Construction									FØ1		215
216	Landfill/Garbage — Current operation									E81		216
217	Purchase of land and equipment									G81		217
218	Construction									F81		218
219	Hospital — Current operation									E36		219
220	Purchase of land and equipment									G36		220
221	Construction									F36		221
222	Transit — Current operation									E94		222
223	Purchase of land and equipment									G94		223
224	Construction									F94		224
225	Cable TV, telephone, Internet — Current operation									E03		225
226	Purchase of land and equipment									G03		226
227	Housing authority — Current operation									E5Ø		227
228	Purchase of land and equipment									G5Ø		228
229	Construction									F5Ø		229
230	Storm water — Current operation									E80		230
231	Purchase of land and equipment									G80		231
232	Construction									F80		232
233												233
234												234
235												235
236												236

Continued on next page

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2012 — <i>Continued</i>							CITY OF		<input type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89		238
239	Purchase of land and equipment									G89		239
240	Construction									F89		240
241												241
242	Debt service											242
243	Capital projects											243
244	TIF capital projects											244
245	Internal service funds — <i>Specify</i>											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES											251
252												252
253	TOTAL EXPENDITURES (Sum of lines 195 AND 251)											253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out											255
256	Internal TIF loans/repayments and transfers out											256
257												257
258	TOTAL OTHER FINANCING USES											258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)											259
260												260
261	Ending fund balance June 30, 2012											261
262	Governmental:											262
263	Nonspendable											263
264	Restricted											264
265	Committed											265
266	Assigned											266
267	Unassigned											267
268	TOTAL Governmental											268
269	Proprietary											269
270	TOTAL ENDING FUND BALANCE June 30, 2012											270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)											271
272												272

Continue on next page

Part III

INTERGOVERNMENTAL EXPENDITURES

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	
Correction	M05	\$
Health	M32	
Highways	M44	
Transit subsidies	M94	
Libraries	M52	
Police protection	M62	
Sewerage	M80	
Sanitation	M81	
All other	M89	\$

Purpose	Amount paid to State	
Highways	L44	\$
All other	L89	\$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount – Omit cents
	200
Total salaries and wages paid	\$

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding July 1, 2011	Debt during the fiscal year		Debt outstanding June 30, 2012				Interest paid this year
		Issued	Retired	General obligation	TIF revenue	Revenue	Other	
Purpose	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other – Specify	19U	29U	39U	49U	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt								

B. Short-term debt

	Amount – Omit cents
Outstanding as of July 1, 2011	61V \$
Outstanding as of June 30, 2012	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

	Amount – Omit cents
Actual valuation – January 1, 2010	\$ x .05 = \$

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2012

Type of asset	Amount – Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other funds (d)	Total (e)
Cash and investments – Include cash on hand, CD’s, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$		W61	\$

REMARKS

V98

FORM F-66(IA-2) (5-7-2012)

Page 13

INSTRUCTIONS FOR FINANCIAL REPORT YEAR ENDED JUNE 30, 2012

The Office of Auditor of State and the United States Census Bureau have developed this cooperative financial reporting form for use by Iowa cities. This form replaces Census Bureau annual finance reporting form F-28. Two copies of the completed and signed report (form IA-2) are due December 1, 2012 and should be filed with the Auditor of State. One copy will be forwarded to the Census Bureau. **Do not** send your report directly to the Census Bureau.

This report reflects the revised Uniform Chart of Accounts for City Governments in Iowa as of September 25, 2002. Because these forms have been designed to coincide with the budget forms, and they are to be prepared in the same manner as the budget forms, we have not provided line-by-line instructions. The instructions for preparation of the City budget for the year ended June 30, 2012 provide guidance on the types of city activities to be included in each of the fund types, and also provide descriptions and examples of the proper reporting categories for specific items. If you have questions on where specific items are to be reported, the budget instructions should be helpful to you. However, the following specific instructions should be noted.

- a. The financial activity of all city operations or departments including departments with separately maintained records and/or utilities that budget separately from the city should be included in the Annual Financial Report. Also, include the financial transactions of the following agencies if they are operative in your city: airport commissions (single-city); housing authorities with ex officio boards; revitalization areas; urban renewal agencies; library board and telecommunications utilities.
- b. If you budgeted on the basis of U.S. generally accepted accounting principles (GAAP), the Annual Financial Report should be completed on that basis. If you budgeted on a NON-GAAP basis, usually on the basis of cash receipts and disbursements, the Annual Financial Report should be prepared on that basis. Be sure to mark on the form which basis is used.
- c. **Cities are encouraged to use the excel spreadsheet provided by the Office of Auditor of State. Please be sure to complete all sections of the AFR (Part I through Part VII). Do not cross out preprinted items or write over them.** If you have an item that is not already identified on the form, include the item in the write-in part of each section. For handwritten reports, please do not use pencil to complete the AFR.
- d. If different funds or sections of the report are developed on a different basis of accounting or different reporting period, this should be disclosed in the report. It is not necessary to convert data to the same basis of accounting or to the same reporting period. Identify funds or sections and differences in reporting.
- e. Investment activity, such as purchase and redemption of CDs or transfers between checking and savings accounts, should not be reported as receipts, disbursements, or transfers. These types of transactions merely exchange one type of asset for another and do not affect the city's fund balances.
- f. **All Tax Increment Financing** revenue should be reported in the "Special Revenue Fund, Urban Renewal Tax Revenue Account" (SRF-URTR) in accordance with Chapter 403.19(2) of the Code of Iowa. Disbursements should also be recorded in the SRF-URTR account for most disbursements, including payment of principal and interest on TIF revenue debt issued in accordance with Chapter 403.9 of the Code of Iowa.

If the City has general obligation debt which is payable from TIF collections, the City should record the revenue in the SRF-URTR account and transfer to the Debt Service Fund in accordance with Chapter 384.4 of the Code of Iowa for payment of the debt. Transfers from the SRF-URTR account to the Capital Projects Fund would also be appropriate for capital projects pursuant to a construction contract or other commitment. TIF revenue debt should be recorded separately from other revenue debt and should include developer agreements and interfund loans. "TIF special revenue" activity should be reported in column (c) on pages 2-12 consistent with the certified budget.

- g. All city pension payments should be included as direct expenditures. Where possible these payments should be included with the function being reported i.e., police, fire, etc. Exclude any payments to city administered and operated retirement systems.
- h. **Part I, Utility Franchise Tax** — If your city imposes a tax on the gross receipts of **private** utility companies, report the proceeds of that tax here. These fees, established in accordance with Chapter 364.2 of the Code of Iowa, include systems for electric light and power, heating, telephone, telegraph, cable television, district telegraph and alarm, motor bus, trolley bus, street railway or other public transit, waterworks, and gasworks. **Do not include** the proceeds of the State sales tax on the receipts of the city-owned public utilities that your city collects and remits to the State.
- i. **Part II, Section E, Community and Economic Development** — **All** disbursements for economic development should **be reported in the Community and Economic Development function**, regardless of the purpose of the economic development.
- j. **Parts II and V, Debt service** — Governmental funds disbursements for **debt service** should be reported at the appropriate line in part II. Report at the **debt service** line your disbursements for debt principal retired, interest paid, paying agent's fees, and other costs of administering your city's debt. Debt includes bonds, notes, pledge orders, anticipatory and stamped warrants, etc. In part V of the form, entitled **Debt Outstanding, Issued, and Retired**, repeat from part II the amount of principal retired for the various types of debt issued and the amounts of interest paid for the various types of debt issued. Enterprise funds disbursements for **debt service** should be reported as Business type activities, under "Proprietary," Column (h) of the AFR form.
- k. **Part II, Section I — Internal Service Funds** — Budgeted and non-budgeted service funds (ISF).

In accordance with the Chapter 384.20 of the Code of Iowa, all expenditures must be budgeted in one of the nine budgetary functions. A transfer from an operating fund to an Internal Service Fund does not satisfy this statutory requirement.

Cities that budget ISF transactions in the ISF should include the receipts/revenues, disbursements/expenses and balances under "Proprietary," Column (h) of the AFR form.

Cities that budget the contributions from operating funds (as expenditures/disbursements at the time of the contribution to the ISF), should **not** include the Internal Service Fund transactions under "Proprietary," Column (h) of the AFR form. However, the balance, remaining, if any, in the non-budgeted ISF, will be reported on the publication page in the appropriate section.

- l. **Part II, Section J — Other Financing Uses** category is limited in its use to operating transfers out, the amounts paid to bondholders or placed in escrow in connection with refundings resulting in the redemption or defeasance of debt **which use proceeds of the refunding debt**, or the redemption of anticipatory debt or project warrants **when one type of debt replaces another type of debt**. Payments to debt holders or an escrow agent made from other resources of the City should be reported as debt service disbursements.
- m. **Part V, Section B, Short Term Debt** — Includes anticipatory warrants pledge orders, and construction warrants. It does not include stamped warrants.
- n. **Part VI, Debt Limitation for General Obligation Debt** — The city's debt limitation is 5% multiplied by the actual value of the taxable property, **excluding Ag land valuations, before rollback**. Your county auditor should have the actual value of the taxable property off the County tax lists if you don't already know what it is.
The debt to be applied against the constitutional debt limitation includes all obligations payable from some component of the tax structure, including TIF, Hotel-Motel taxes, LOST, etc. Current year maturities are generally excluded from the debt limitation. The debt excludes interest unless there is not a distinction between principal and interest. Then the entire obligation is applied against the limit.
- o. **Part VII, Cash and Investment Assets — Bond and interest funds** are reserves held specifically for the redemption of long-term debt. **Bond construction funds** are funds that are used to account for the unexpended proceeds of long-term debt, pending the disbursement of these funds. Include the total cash on hand and in bank and investments in all funds. For cash basis (non-GAAP) reporting, the total "cash and investments" in Part VII, column (e) on page 13, should equal the amount reported as "Total actual" in column (c) as "ending fund balance June 30, 2012", plus amounts held in non-budgeted ISF, pension trust, private purpose trust and agency funds on the publication page.
- p. Road use tax receipts and disbursements should be budgeted and reported in the City's records and AFR in the Special Revenue Fund (not the General Fund) consistent with the City Finance Committee's recommended chart of accounts for Iowa cities and in amounts consistent with the DOT street report.
- q. Consistent with GASB Statment 54, the ending fund balance June 30, 2012 should be reported on page 12 in the five components of fund balance, as applicable, in columns a-g (governmental funds only) on lines 263-267 and totaled on line 268. The ending fund balance June 30, 2012 for proprietary funds should be reported in total only on line 269. The total governmental and proprietary ending fund balance should be reported on line 270.